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COMBINATION DECLARATION & POWER OF ATTORNEY

As a below named inventor, I hereby declare that:

My residence, post office address and citizenship are as stated below next to my name,

I believe I am the original, first and sole inventor of the subject matter which is claimed and for which a patent is sought on the invention entitled

Process for manufacturing water-absorbing composite

☒ the specification of which is being filed concurrently herewith.

OR

the specification of which was filed on _____ United States application Serial No. _____

OR

The specification of which was filed on _____ as PCT International Application No. PCT/_____.

I hereby state that I have reviewed and understand the contents of the above identified specification, including the claims, as amended by any amendment referred to above.

I acknowledge the duty to disclose information which is material to the examination of this application in accordance with Title 37, Code of Federal Regulations §1.56(a).

I hereby claim foreign priority benefits under Title 35, United States Code, §119 of any foreign application(s) for patent or inventor's certificate listed below and have also identified below any foreign application for patent or inventor's certificate having a filing date before that of the application on which priority is claimed:

Prior Foreign Application(s)**Priority Claimed**

<u>2002-258413</u>	<u>JAPAN</u>	<u>04. 09. 02</u>	<input checked="" type="checkbox"/> yes <input type="checkbox"/> no
(Number)	(Country)	(Day/Month/Yr. Filed)	
<u>2002-290358</u>	<u>JAPAN</u>	<u>02. 10. 02</u>	<input checked="" type="checkbox"/> yes <input type="checkbox"/> no
(Number)	(Country)	(Day/Month/Yr. Filed)	
<u>2003-159488</u>	<u>JAPAN</u>	<u>04. 06. 03</u>	<input checked="" type="checkbox"/> yes <input type="checkbox"/> no
(Number)	(Country)	(Day/Month/Yr. Filed)	

I hereby claim the benefit under 35 U.S.C. § 119(e) of any United States Provisional Application(s) listed below.

(Application Serial No.)

(Filing Date)

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(Application Serial No.)(Filing Date)

I hereby claim the benefit under Title 35, United States Code, §120 of any United States application(s) listed below and, insofar as the subject matter of each of the claims of this application is not disclosed in the prior United States application in the manner provided by the first paragraph of Title 35, United States Code, §112, I acknowledge the duty to disclose material information as defined in Title 37, Code of Federal Regulations, §1.56(a) which occurred between the filing date of the prior application and the national or PCT international filing date of this application:

(Application Serial No.)(Filing Date)(Status)

(patented, pending, abandoned)

(Application Serial No.)(Filing Date)(Status)

(patented, pending, abandoned)

I hereby declare that all statements made herein of my own knowledge are true and that all statements made on information and belief are believed to be true; and further that these statements were made with the knowledge that willful false statements and the like so made are punished by fine or imprisonment, or both, under Section 1001 of Title 18 of the United States Code and that such willful false statements may jeopardize the validity of the application or any patent issued thereon.

POWER OF ATTORNEY: As a named inventor, I hereby appoint



Practitioners Associated with the
Customer Number:

27387

as my/our attorney(s) and/or agent(s) to prosecute this application and transact all business in the Patent and Trademark Office connected therewith.

The undersigned hereby authorizes the U.S. attorney or agent named herein to accept and follow instructions from the Assignee of this application as to any action to be taken in the United States Patent and Trademark Office regarding this application without direct communication between the U.S. attorney or agent and the undersigned.

DIRECT TELEPHONE CALLS TO:**Bruce S. Londa****(212) 808-0700**

FULL NAME OF SOLE OR FIRST INVENTOR: NOMURA Kouji

INVENTOR'S SIGNATURE: Nomura Koji

DATE: JANUARY 7, 2005

RESIDENCE: Aichi CITIZENSHIP: Japanese

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J-0 FULL NAME OF SECOND INVENTOR: MIHO SusumuINVENTOR'S SIGNATURE: Miho SUSUMUDATE: JANUARY 7, 2005RESIDENCE: Aichi JP CITIZENSHIP: JapanesePOST OFFICE ADDRESS: c/o TOAGOSEI CO., LTD. Productive Technology Laboratory17-23, Showa-cho, Minato-ku, Nagoya-shi, Aichi 455-0026 JapanB-0 FULL NAME OF THIRD INVENTOR: YAMAMOTO KoushiINVENTOR'S SIGNATURE: Yamamoto KoushiDATE: JANUARY 7, 2005RESIDENCE: Aichi JP CITIZENSHIP: JapanesePOST OFFICE ADDRESS: c/o TOAGOSEI CO., LTD. Productive Technology Laboratory17-23, Showa-cho, Minato-ku, Nagoya-shi, Aichi 455-0026 Japan

FULL NAME OF FOURTH INVENTOR: _____

INVENTOR'S SIGNATURE: _____

DATE: _____

RESIDENCE: _____

CITIZENSHIP: _____

POST OFFICE ADDRESS: _____

FULL NAME OF FIFTH INVENTOR: _____

INVENTOR'S SIGNATURE: _____

DATE: _____

RESIDENCE: _____

CITIZENSHIP: _____

POST OFFICE ADDRESS: _____